## ABSTRACT

Microbial biodegradation can be presented as a preferred technique for plastic disposal from the viewpoint of protection of the natural environment, but a problem exists in that plastics are generally not biodegradable. The present invention provides a microorganism capable of degrading a urethane compound and a method for degrading a urethane compound using the microorganism. More particularly, the present invention aims to provide a microorganism capable of degrading a urethane compound used as a source material for polyurethanes and a method for degrading a polyurethane using the microorganism.